

# The Gazette



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NEW DELHI, SATURDAY, APRIL 23, 1949

## NOTICE

The undermentioned Gazettes of India Extraordinary were published during the week ending the 20th April 1949 :—

S. No.	No. and Date	Issued by	Subject
1	No. 91-CW(4)/49, dated the 12th April 1949.	Ministry of Commerce . . .	General Permission to all persons to export to any country, except to a country export to which is forbidden by any law.
2	No. 26(7)-Tex (2)/49, dated the 14th April 1949. No. 1(28), dated the 28th March 1949.	Ministry of Industry and Supply . . .	Corrigendum to Ministry of Industry and Supply. Notification No. 26 (7)-Tex (2)/49, dated the 9th April 1949.
3	No. 11-ITC/49, dated the 16th April 1949.	Ministry of Commerce . . .	Further amendment in Open General Licence No. XI.
4	No. 36(2)-T. B./49, dated the 18th April 1949.	D . . .	Resolution re recommendation of the Tariff Board for protection to the artificial silk and cotton and artificial silk mixed fabrics industry.
5	No. I(27), dated the 22nd March 1949. No. I(29), dated the 30th March 1949.	Ministry of Relief and Rehabilitation . . .	Possession of and control over certain evacuee properties in the Province of Delhi.
6	No. 148/48-A. N., dated the 19th April 1949.	Ditto . . .	Ditto
		Ministry of Home Affairs. . .	Nomination of five persons to the Advisory Council for the Andamans Islands.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of this Gazette.

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**PART I—Section 1****Government of India Notifications relating to Rules, Regulations and Orders, and Resolutions (other than the Ministry of Defence)****CONSTITUENT ASSEMBLY OF INDIA  
(LEGISLATIVE)***New Delhi, the 16th April 1949*

**No. F. 85-II/48-A.**—The Honourable the President of the Constituent Assembly of India, in exercise of the power conferred by sub-section (2) (b) of section 19 of the Government of India Act, 1935, as adapted by the India (Provisional Constitution) Order, 1947, is pleased to prorogue the session of the Constituent Assembly (Legislative), which commenced on the 1st February 1949.

M. N. KAUL, Secy.

**MINISTRY OF LAW***New Delhi, the 18th April 1949*

**No. F. 35-I/49-L.**—In exercise of the powers conferred by sub-section (3) of section 175 of the Government of India Act, 1935, as adapted by the India (Provisional Constitution) Order, 1947, the Governor General is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Ministry of Law No. F.82-III/48-L, dated the 8th January 1949, relating to the execution of contracts and assurances of property, namely:—

In Part XI of the said notification, in item 3, after the words "Central Research Institute, Kasauli" the following words shall be inserted, namely:—

"Central Drugs Laboratory, Calcutta."

KANHAIYA SINGH, Addl. Dy. Secy.

**MINISTRY OF HOME AFFAIRS***New Delhi, the 12th April 1949*

**No. 8/5/49-Judl.-I.**—In exercise of the powers conferred by sub-section (3) of section 175 of the Government of the Central Government is pleased to extend, to the province of Delhi, the East Punjab Animal Contagious Diseases Act, 1948 (East Punjab Act No. XLVII of 1948), subject to the following modification, namely:—

In the said Act, references to the East Punjab shall be construed as references to the province of Delhi and references to the Provincial Government shall be construed as references to the Chief Commissioner.

**No. 8/5/49-Judl.-II.**—In exercise of the powers conferred by section 2 of the Ajmer-Merwara (Extension of Laws), Act, 1947 (LII of 1947), the Central Government is pleased to extend, to the province of Ajmer-Merwara, the East Punjab Animal Contagious Diseases Act, 1948 (East Punjab Act XLVII of 1948), subject to the following modification, namely:—

In the said Act, references to the East Punjab shall be construed as references to the province of Ajmer-Merwara and references to the Provincial Government shall be construed as references to the Chief Commissioner.

E. C. GAYNOR, Dy. Secy.

*New Delhi, the 19th April 1949*

**No. 9/38/48-Police (I).**—In exercise of the powers conferred by section 27(b) of the Indian Arms Act, 1878 (XI of 1878), the Central Government is pleased to cancel with effect from the 3rd July 1948 Ministry of Home Affairs Notification No. 9/38/48-Police, dated the 24th May 1948, exempting the Hon'ble U. Kyaw Nyein, ex-Minister of Home Affairs, Government of the Union of Burma and his two bodyguards from the operation of the prohibitions and directions contained in the said Act.

*New Delhi, the 20th April 1949*

**No. 9/40/49-Police(I)**—In exercise of the powers conferred by clause (d) of the proviso to sub-rule (1) of rule 3 of the Indian Arms Rules, 1924, the Central Government is pleased to direct that the exemption from the operation of the prohibitions and directions contained in the Indian Arms Act, 1878 (XI of 1878), conferred by the said sub-rule on certain persons specified in item (6) (g) of Schedule 1 to the said Rules, shall cease to extend to Mr. Mohd. Hammad Qidwai, Taluqdar of Gadia, District Barabanki, United Provinces.

U. K. GHOSHAL, Dy. Secy.

**MINISTRY OF STATES***New Delhi, the 9th April 1949*

**No. 81-IB.**—Whereas the Central Government has full and exclusive authority, jurisdiction and powers for in relation to the governance of the States of Pukkottai and Banganapalle;

Now, therefore, in exercise of the powers conferred by section 4 of the Extra-Provincial Jurisdiction Act, 1947 (XLVII of 1947), and of all other powers enabling it in that behalf, the Central Government is pleased to make the following Order, namely:—

1. This Order may be called the Pukkottai and Banganapalle (Application of Laws) Order, 1949.
2. The enactments specified in the schedule to this Order shall apply to the States mentioned subject to—
  - (a) any amendments to which the enactments are for the time being generally subject in the Province of Madras and the provisions of this Order,
  - (b) the Indian Elections Offences and Enquiries Act, 1920, shall not however for the present apply to Banganapalle.
3. All references to the Provincial Government in the said enactments shall be construed as references to the Government of Madras.
4. Notwithstanding anything in the said enactments defining the extent of an appointing the date for commencement, the said enactments, except where expressly provided, shall apply to said States and shall be deemed to have come into force on the 1st day of April 1949.
5. The said enactments shall supersede the corresponding State enactments (by whatever name called), if any, at present in force in the said States, but the supersession shall not affect—
  - (a) the previous operation of or anything duly done or suffered under, the State law, or
  - (b) any penalty, forfeiture or punishment incurred in respect of any contravention of any State law, or
  - (c) any investigation, legal proceeding or remedy in respect of any right, privilege, obligation, liability, forfeiture or punishment acquired, accrued or incurred under the State law and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this Order has not issued.

c. Any Court, Tribunal or authority may construe the provisions of any enactments applied by this Order to the said States and of any notification, order, bye-law, rule or regulation made or issued thereunder, with such modification, not affecting the substance, as may be necessary or proper in order to adapt them to the matter before the Court, Tribunal or authority, as the case may be.

## SCHEDULE

## Central Acts

The Public Servants (Inquiries) Act, 1850  
 The Indian Arms Act, 1878 (IX of 1878)  
 The Explosives Act, 1884 (IV of 1884).  
 The Indian Merchandise Marks Act, 1889 (VIII of 1890).  
 The Indian Post Office Act, 1898 (VI of 1898).  
 The Glanders and Farcy Act, 1899 (XIII of 1899)  
 The Indian Tea Cess Act, 1903 (IX of 1903)  
 The Indian Extradition Act, 1903 (XV of 1903)  
 The Ancient Monuments Preservation Act, 1904 (VII of 1904).  
 The Explosive Substances Act, 1908 (VI of 1908).  
 The Indian Patents and Designs Act, 1911 (II of 1911)  
 The Indian Arms Act, 1911 (VIII of 1911).  
 The Indian Companies Act, 1913 (VII of 1913).  
 The Indian Copyright Act, 1914 (II of 1914).  
 The Destructive Insects and Pests Act, 1914 (II of 1914).  
 The Indian Passports Act, 1920 (XXXIV of 1920)  
 The Indian Elections Offences and Enquiries Act, 1920 (XXXIX of 1920).  
 The Territorial Force Act, 1920 (XLVIII of 1920)  
 The Auxiliary Force Act, 1920 (XLIX of 1920)  
 The Indian Emigration Act, 1922 (VII of 1922)  
 The Cotton Transport Act, 1923.  
 The Indian Cotton Cess Act, 1923 (XIV of 1923)  
 The Indian Mines Act, 1923 (IV of 1923).  
 The Cotton Ginning and Pressing Factories Act, 1925  
 The Indian Naturalisation Act, 1926 (VII of 1926)  
 The Indian Soft Coke Cess Act, 1929 (VIII of 1929)  
 The Indian Aircraft Act, 1934 (XXII of 1934).  
 The Petroleum Act, 1934 (XXX of 1934).  
 The Indian Tariff Act, 1934 (XXXII of 1934).  
 The Agricultural Produce (Grading and Marking) Act, 1937 (I of 1937).  
 The Indian Tea Control Act, 1938 (VIII of 1938)  
 The Registration of Emigration Act, 1939 (XVI of 1939).  
 The Coal Mines Safety (Stowing) Act, 1939 (XIX of 1939).  
 The Trade Marks Act, 1940 (V of 1940).  
 Mines Maternity Benefit Act, 1941 (XIX of 1941).  
 The Reciprocity Act, 1943 (IX of 1943).  
 The Indian Central Coconut Committee Act, 1944  
 The Public Debt (Central Government) Act, 1944.  
 The Indian Oil Seeds Committee Act, 1946 (IX of 1946)  
 The Mica Mines Labour Welfare Fund Act, 1946 (XXII of 1946)  
 The Delhi Special Police Establishment Act, 1946 (XXV of 1946)  
 The Banking Companies (Restrictions of Branches) Act, 1946 (XXVII of 1946).  
 The Foreigners Act, 1946 (XXXI of 1946)  
 The Prevention of Corruption Act, 1947 (II of 1947)  
 The Imports and Exports (Control) Act, 1947 (XVII of 1947).  
 The Capital Issues (Continuance of Control) Act, 1947 (XXII of 1947).  
 The Coal Mines Labour Welfare Fund Act, 1947 (XXXII of 1947).  
 The Antiquities (Export Control) Act, 1947 (XXXI of 1947).  
 The Industrial Finance Corporation Act, 1948

## ORDINANCES

The Banking Companies (Inspection) Ordinance, 1946 (IV of 1946).

The Banking Companies (Control) Ordinance, 1948 (XXV of 1948).

The Public Companies (Limitation of Dividends) Ordinance, 1948 (XXIX of 1948).

**No. 82-IB.**—In exercise of the powers conferred by section 4 of the Extra-Provincial Jurisdiction Act, 1947 (XLVII of 1947), and of all other powers enabling it in that behalf, the Central Government is pleased to direct that the following amendments shall be made to the Orissa States (Application of Laws) Order, 1948, namely:—

After clause (5) the following clause shall be inserted, namely:—

“5A. All rules, notifications, orders, bye-laws, and regulations made or issued under any of the Acts specified in the Second Schedule whether before or after the date of this Order in exercise of the powers conferred by or under any such Act shall, except in so far as may be expressly directed otherwise, apply to the States mentioned in the First Schedule in the same manner as they apply to the Orissa Province subject to such modification, not affecting the substance as may be necessary.”

**No. 83-IB.**—In exercise of the powers conferred by section 4 of the Extra Provincial Jurisdiction Act, 1947 (XLVII of 1947), and of all other powers enabling it in that behalf, the Central Government is pleased to direct that the following amendments shall be made in the Seraikela and Kharsawan (Application of Laws) Order, 1948, namely:—

After clause (5) the following clause shall be inserted, namely:—

“5A. All rules, notifications, orders, bye-laws, and regulations made or issued under any of the Acts specified in the Schedule whether before or after the date of this Order in exercise of the powers conferred by or under any such Act shall, except in so far as may be expressly directed otherwise, apply to the States in the same manner as they apply to the Bihar Province subject to such modifications, not affecting the substance as may be necessary.”

New Delhi, the 12th April 1949

**No. 84-IB.**—In exercise of the powers conferred by section 4 of the Extra-Provincial Jurisdiction Act, 1947 (XLVII of 1947), and of all other powers enabling it in that behalf, the Central Government is pleased to direct that the following further amendment shall be made in the Himachal Pradesh (Application of Laws) Order, 1948, namely:—

In the Schedule annexed to the said Order under the heading “Punjab Acts”, in the column relating to Modifications and Restrictions against the entry “1887 the Punjab Land Revenue Act (XVII of 1887)” the following modification shall be inserted after modification (4), namely—

“4A. Insert the words “except such area in the immediate vicinity of Simla as may be notified by the Financial Commissioner”, between the words “Area” and “shall” in the first line of proviso to section 51.”

New Delhi, the 18th April 1949

**No. 90-J.**—Whereas the Central Government has full and exclusive authority, jurisdiction and powers for and in relation to the governance of Bilaspur.

Now, therefore, in exercise of the powers conferred by the Extra-Provincial Jurisdiction Act 1947 (XLVII of 1947) and of all other powers enabling it in that behalf, the Central Government is pleased to make the following order.—

(1) On and from the date of issue of this Order, the Court of the Judicial Commissioner, Himachal Pradesh shall be the highest civil and criminal court of appeal and revision for Bilaspur.

(2) The proceedings of the Court of the Judicial Commissioner shall be conducted in accordance with the orders prescribed in or under the Ministry of States notification No. 270-JB, dated August 10, 1948.

(3) The notification No. CC/1949/41, dated March 17, 1949 issued by the Deputy Chief Commissioner, Bilaspur, investing the District and Sessions Judge, Bilaspur with the powers of a High Court is hereby cancelled.

(4) All cases pending before the District and Sessions Judge, Bilaspur, in his capacity as High Court shall be transferred to the Court of the Judicial Commissioner for Himachal Pradesh.

HARI SHARMA, Dy. Secy.

New Delhi, the 18th April 1949

**No. 89-E.**—In exercise of the powers conferred by section 4 of the Extra-Provincial Jurisdiction Act, 1947 (XLVII of 1947), and of all other powers enabling it in that behalf, the Central Government is pleased to direct that the following amendment shall be made in the Kutch (Currency and Coinage Arrangements) Order, 1949 namely:—

In paragraph 5 of the said Order, after the words "legal tender therein", the following shall be inserted, namely:—

"up to and including the twentyfifth day of April 1949 but no longer".

#### MINISTRY OF FINANCE

New Delhi, the 11th April 1949

**No. F. 7(1)-E.IV/49.**—In exercise of the powers conferred by clause (a) of sub-section (2) of section 241 and clause (a) of section 247 of the Government of India Act, 1935, the Governor General is pleased to direct that the following further amendment shall be made in the Civil Service Regulations, namely:—

Article 831 of the said Regulations shall be numbered as clause (n) of the said Article and after the clause as so renumbered the following clause shall be inserted, namely:—

"(b) Notwithstanding anything contained in clause (a), the authority competent to sanction leave may, when the leave recommended by the Authorised Medical Attendant or the Medical Superintendent of the hospital in which the applicant is undergoing treatment is for a period not exceeding one month, dispense with the procedure laid down in Article 829 and grant leave on the recommendation of such Medical Officer provided that such Medical Officer certifies

New Delhi, the 10th April 1949

**No. 91-P.**—Whereas the Central Government has full and exclusive extra-provincial jurisdiction for, and in relation to, the governance of the State of Sandur,

Now, THEREFORE, in the exercise of the powers conferred by sub-section (2) of section 8 of the Extra-Provincial Jurisdiction Act, 1947 (XLVII of 1947), and of all other powers enabling it in this behalf, the Central Government is pleased to delegate to the Provincial Government of Madras, the extra-provincial jurisdiction aforesaid, including the power conferred by section 4 of the said Act to make orders for the exercise of that jurisdiction:

Provided that—

(1) the exercise of the jurisdiction hereby delegated shall be subject to the control of the Central Government; and

(2) the delegation shall not preclude the Central Government from exercising the jurisdiction hereby delegated

A. B. CHATTERJI, Joint Secy.

that in his opinion it is unnecessary for the applicant to appear before a medical committee."

B. L. BATRA, Dy. Secy.

New Delhi, the 12th April 1949

**No. F. 4(55)-F.1/49.**—Corrigendum to the Banking Companies Rules, 1949, published with the Notification of the Government of India, in the Ministry of Finance, No. F.4(55)-F.1/49, dated the 26th March 1949:—

- (1) In FORM III, for the words "To be filled" read "To be filed".
- (2) In FORM VII in the foot-note "\*Includes all places of business at which deposits are received, cheques cashed or moneys lent" for "\*" read '†'.
- (3) In FORM VIII in N.B. 5, delete the figure "6".
- (4) In FORM XI for the words "Name and designation of the officer submitted the return", read "Name and designation of the officer submitting the return".
- (5) In FORM XII for "FROM XII" read "FORM XII".
- (6) At the end of Rule 16, insert the words "H. S Negi, Deputy Secretary".

O. P. GUPTA, Under Secy

New Delhi, the 14th April 1949

**No. D.5128-F.1/49.**—Statement of the Affairs of the Reserve Bank of India, as on the 8th April 1949.

#### BANKING DEPARTMENT

LIABILITIES	Rs.	ASSETS	Rs.
Capital paid up . . . . .	5,00,00,000	Notes . . . . .	10,78,38,000
Reserve Fund . . . . .	5,00,00,000	Rupee Coin . . . . .	8,12,000
Deposits:—		Subsidiary Coin . . . . .	1,91,000
(a) Government—		Bills Purchased and Discounted:—	
(1) Central Government . . . . .	161,72,28,000	(a) Internal . . . . .	48,94,000
(2) Other Governments . . . . .	37,94,12,000	(b) External . . . . .	..
(b) Banks . . . . .	51,89,32,000	(c) Government Treasury Bills . . . . .	8,90,18,000
(c) Others . . . . .	68,64,64,000	Balances held abroad * . . . . .	105,20,93,000
Bills Payable . . . . .	4,68,25,000	Loans and Advances to Governments . . . . .	4,24,00,000
Other Liabilities . . . . .	15,28,03,000	Other Loans and Advances . . . . .	5,99,63,000
		Investments . . . . .	119,55,99,000
Rupees . . . . .	350,18,64,000	Other Assets . . . . .	4,90,59,000
		Rupees . . . . .	350,18,64,000

\* Includes Cash and Short Term Securities.

## An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 8th day of April 1949

## ISSUE DEPARTMENT

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
Notes held in the Banking Department	10,76,38,000		A.—Gold Coin and Bullion :— (a) Held in India . . . . .	40,01,71,000	
Notes in circulation	11,90,09,81,000		(b) Held outside India . . . . .	7,20,34,38,000	
Total Notes issued	12,00,86,19,000		Foreign Securities . . . . .	7,20,34,38,000	
Total Liabilities	12,00,86,19,000		Total of A . . . . .	7,80,36,09,000	
			B.—Rupee Coin . . . . .	46,77,87,000	
			Government of India Rupee Securities . . . . .	3,93,72,23,000	
			Internal Bills of Exchange and other Commercial Paper. . . . .	..	
			Total Assets . . . . .	12,00,86,19,000	

Ratio of Total of A to Liabilities : 63.318 per cent.

Dated the 18th day of April 1949.

C. D. DESHMUKH, Governor.

K. R. K. MENON, Secy.

## MINISTRY OF FINANCE (REVENUE DIVISION)

## INCOME-TAX

New Delhi, the 7th April 1949

No. 31.—A further list of institutions and funds approved by the Central Government for the purposes of sub-section (I) of section 15B of the Indian Income-tax Act, 1922 (XI of 1922), is published for general information:—

## LIST

## Central Provinces

- 248. Nagpur Mahavidyalaya, Nagpur.
- 249. Histop College, Nagpur.
- 250. College of Science, Nagpur.
- 251. University College of Law, Nagpur.
- 252. University Training College, Nagpur.
- 253. College of Agriculture, Nagpur.
- 254. S. B. City College, Nagpur.
- 257. Government Engineering School, Nagpur.
- 258. National College, Nagpur.
- 259. G. S. College of Economics and Commerce, Nagpur.
- 260. Central College for Women, Nagpur.
- 261. Vidarbha Mahavidyalaya, Amraoti.
- 263. G. S. College of Commerce, Wardha.
- 264. Sitabai Arts College, Akola.
- 265. Rajasthan Aryan College, Basim.
- 266. Shri Shivaji College, Amraoti.
- 267. Laxminarayan Institute of Technology, Nagpur.
- 269. G. S. College of Science and Agriculture, Khairgaon.
- 274. Government Diploma Training Institute for Men, Amraoti.
- 275. Government Diploma Training Institute for Women, Amraoti.
- 278. Medical College, Nagpur

PYARE LAL, Dy. Secy.

## CENTRAL BOARD OF REVENUE

## INCOME-TAX

New Delhi, the 9th April 1949

No. 32.—The following draft of certain further amendments to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), is published, as required by sub-section (4) of the said

section, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 21st May 1949. Any objection or suggestion which may be received from any person in respect of the draft before the date specified will be considered by the said Board.

## Draft Amendments

In the "Form of return of total income and total world income for individuals, Hindu undivided families, companies, local authorities, firms and other associations of persons under sub-sections (1) or (2) of section 22 of the Indian Income-tax Act, 1922" set forth in sub-rule (1) of rule 19 of the said Rules,—

(1) In the statement under Part I in item (c) of section D, after the words, letters and figures '81st March 1948' the words, letters and figures 'and before the 1st April 1948' shall be inserted.

(2) In the statement under Part II to item '7 Earned Income allowance' the brackets, words and figures '(See Note 1A)' shall be added; and after the said item, the following item shall be added, namely:—

'8. Donations to Charitable Institutions and Funds—(See Note 16A).'

(3) In Part IV to entry (2) the following shall be added, namely:—

'In the case of assessees other than a company if the accounts are audited, a statement of audited accounts should accompany the return but if the accounts are not audited, a statement showing how profits have been computed from the Company's account maintained for the business should accompany the return.'

(4) In Part VI—(a) In the top right hand corner the bracket, words and figure '[See note 8]' shall be inserted.

(b) In item (ii) of the entries at the bottom, for the words and figures '81st March 1948' the words and figures '31st March 1950, which is exempt for a period of two years from the date of completion.' shall be added.

(5) In the 'Notes for Guidance in filling up Return Form No. I.T. 11'—

(i) In Note 1 the second paragraph beginning with the words 'In the case of—' and ending with the words and figures 'prior to 1947-48' shall be omitted.

(ii) To Note 8, the following paragraph shall be added, namely:—

'Income from a building, the erection of which is begun and completed between the first day of April 1948 and 31st day of March 1950, both days inclusive, is exempt from income-tax for a period of two years from the date of completion of the building.'

(iii) In Note 12A, in paragraph 2, after the words 'A dividend paid' the words 'by an Indian company' shall be inserted.

(iv) In Note 14 after the words 'Sums entered' the words 'against the first six items' shall be inserted, and at the end of the said Note the words 'For item 7—Earned income allowance,—See Note 1A and for item 8—see Note 16A.' shall be added.

(v) After Note 16 the following Note shall be inserted namely:—

'16A. The tax is not payable by an assessee in respect of any sums paid by him after 1st April 1948 as donations to any institution or fund which is established in British India for charitable purpose and is approved by the Central Government provided—

- (1) the total amount of donation paid in any year is not less than Rs. 250;
- (2) aggregate of any sums exempted does not exceed 1/20th in the case of a company and 1/10th in any other case of the total income as reduced by any portion thereof exempt from tax;
- (3) the amount of donation exempted does not in any case exceed Rs. 2½ lakhs.

This exemption will be admissible both in respect of Income-tax and super-tax except in the case of company which is not exempt from super-tax on the amount of donations paid by it.

"Charitable purpose" as defined in the Act includes relief of the poor, education, medical relief and advancement of any other object of general public utility. A list of the institutions and funds approved by the Central Government has been published in the *Gazette of India*.

(vi) In Note 17, in paragraph (e) for words, letters and figures '31st March 1948' the words, letters and figures '31st March 1950' shall be substituted

(vii) In Note 17A—

(a) After the words, letters and figures '31st day of March 1946' the words, letters and figures 'and before the 1st day of April 1948' shall be inserted

(b) In sub-paragraph (iv)—

(i) In item (b) after the word "assessee" the following shall be inserted, namely:—

'or of the previous owner where the cost of the capital asset to the previous owner is to be taken in accordance with section 12B(3)', and

(ii) after item (c) the following item shall be added, namely—

(d) Where any capital asset became the property of the assessee—

(i) before the 1st April 1947 under a deed of gift or on the partition of the Hindu Undivided family, the actual cost to the assessee would be the fair market value of the asset on the date of gift or of partition, if such value is greater than the actual cost to the previous owner or fair market value thereof on 1st January 1939 as in (iv) (b) above;

(ii) on or after the 1st April 1947, on the partition of a Hindu Undivided family, fair market value on the date of the partition would be the actual cost to the assessee.'

PYARE LAL, Secy

#### MINISTRY OF COMMERCE

##### EXPORT TRADE CONTROL

New Delhi, the 23rd April 1949

Government of India in the late Department of Commerce, No. 91-C.W.(1)/45, dated the 3rd November 1945, namely:—

In the Schedule annexed to the said notification—

*In Part A—*

For entry (ii) of item 13 the following shall be substituted, namely:—

"(ii) Cinematograph equipment excluding cinema talkie machines and spare parts thereof manufactured in India"

*In Part D—*

Item 31A shall be deleted.

H C. SARIN, Dy. Secy.

#### IMPORT AND EXPORT REGULATIONS

New Delhi, the 16th April 1949

No. 213(3)-FT(Tea)/49.—In exercise of the powers conferred by sub-section (2) of section 4 of the Indian Tea Control Act, 1938 (VII of 1938), the Central Government is pleased, on the recommendation of the United Planters' Association of Southern India, to nominate Mr. K. J. H. Mackenzie, c/o Messrs. Southern India Plantations Agency Ltd., Belmont, Coonoor, to fill the vacancy on the Indian Tea Licensing Committee caused by the resignation of Mr. J. L. H. Williams.

S RANGANATHAN, Joint Secy.

#### MERCHANT SHIPPING

New Delhi, the 16th April 1949

No. 72-M.I.(1)/48.—In exercise of the powers conferred by section 249 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), the Central Government is pleased to empower the following magistrates of the first class in the Province of Madras to make formal investigations into shipping casualties under Part VI of the said Act, namely:—

1. District Magistrate, Vizagapatam District.
2. Additional District Magistrate, Vizagapatam District.
3. Joint Magistrate, Chiacole.
4. Sub-Divisional Magistrate, Vizianagaram.
5. Joint Magistrate, Narasapatanam.
6. District Magistrate, East Godavari District.
7. Additional District Magistrate, East Godavari District.
8. Sub-Divisional Magistrate, Peddapuram.
9. Sub-Divisional Magistrate, Cocanada.
10. Sub-Divisional Magistrate, Amalapuram.
11. District Magistrate, West Godavari District.
12. Additional District Magistrate, West Godavari District.
13. Joint Magistrate, Narasapur.
14. District Magistrate, Krishna District.
15. Additional District Magistrate, Krishna District.
16. Sub-Divisional Magistrate, Bandar.
17. District Magistrate, Guntur District.
18. Additional District Magistrate, Guntur District.
19. Sub-Divisional Magistrate, Tenali.
20. Joint Magistrate, Ongole.
21. District Magistrate, Nellore District.
22. Sub-Divisional Magistrate, Kandukur.
23. Sub-Divisional Magistrate, Kavali.
24. Sub-Divisional Magistrate, Nellore.
25. Joint Magistrate, Gudur.
26. District Magistrate, Chingleput District.
27. Additional District Magistrate, Chingleput District.
28. Sub-Divisional Magistrate, Tiruvelllore.
29. Sub-Divisional Magistrate, Saidapet.

No. 91-C.W.(10)/48.—In exercise of the powers conferred by sub-section (1) of section 3 of the Imports and Exports (Control) Act, 1947 (XVIII of 1947), the Central Government is pleased to direct that the following further amendments shall be made in the Notification of the

30. Joint Magistrate, Chingleput.  
 31. District Magistrate, South Arcot  
 32. Additional District Magistrate, South Arcot  
 33. Joint Magistrate, Tindivanam.  
 34. Sub-Divisional Magistrate, Cuddalore.  
 35. Sub-Divisional Magistrate, Chidambaram.  
 36. District Magistrate, Tanjore District.  
 37. Additional District Magistrate, Tanjore District  
 38. Sub-Divisional Magistrate, Mayavaram.  
 39. Joint Magistrate, Negapatam.  
 40. Sub-Divisional Magistrate, Maniurgudi  
 41. Sub-Divisional Magistrate, Pattukottai.  
 42. District Magistrate, Ramnad District  
 43. Joint Magistrate, Devakottai.  
 44. Joint Magistrate, Ramnad  
 45. District Magistrate, Tirunelveli District.  
 46. Additional District Magistrate, Tirunelveli District  
 47. Sub-Divisional Magistrate, Koilpatti.  
 48. Sub-Divisional Magistrate, Tirunelveli.  
 49. Joint Magistrate, Tuticorin.  
 50. Joint Magistrate, Shermadevi.  
 51. District Magistrate, Malabar District.  
 52. Additional District Magistrate, Malabar District.  
 53. Joint Magistrate, Palghat.  
 54. Joint Magistrate, Malappuram.  
 55. Joint Magistrate, Tellicherry.  
 56. Sub-Divisional Magistrate, Calicut  
 57. District Magistrate, South Kanara.  
 58. Additional District Magistrate, South Kanara.  
 59. Sub-Divisional Magistrate, Puttur.  
 60. Sub-Divisional Magistrate, Mangalore  
 61. Joint Magistrate, Coondapur.

S. JAGANNATHAN, Dy. Secy.

#### RESOLUTION

New Delhi, the 16th April 1949

**No. 13-CJ(5)/48-FT(E).**—The Government of India have decided to include (1) The Assistant Indian Government Trade Commissioner, Dacca, and (2) a representative of the Indian Central Jute Committee, Calcutta, in the membership of the Raw Jute Movements Committee. The following further amendments should accordingly be made in paragraph 2 of the Ministry of Commerce Resolution No. 13-CJ(5)/48-FT(E), dated the 1st January 1949, as amended by the corrigendum dated the 26th February 1949:—

I. The existing item (h) should be renumbered as item (j).

II. The following items should be inserted:—

(h) The Assistant Indian Government Trade Commissioner, Dacca (*ex-officio*) ... ... (Member)  
 (i) A representative of the Indian Central Jute Committee, Calcutta ... (Member)

#### ORDER

ORDERED that a copy of this Resolution be communicated to all Provincial Governments, all Chief Commissioners, the several Ministries of the Government of India, Prime Minister's Secretariat, Cabinet Secretariat, The Private and Military Secretaries to His Excellency the Governor General, the Central Board of Revenue, the Auditor General, the Director General of Employment and Resettlement, the Director General, Industry and Supply, the High Commissioner for India in Canada, the High Commissioner for India in Australia, All Indian Government Trade Commissioners abroad, the Economic Adviser to the Government of India, the Director General of Commercial Intelligence and Statistics, Calcutta, the High

Commissioner for India in Pakistan, Karachi, the Indian Government Trade Commissioner in Pakistan, Karachi, the Assistant Trade Commissioner for India in Pakistan, Dacca, the High Commissioner for Pakistan in India, New Delhi, the Secretary, Indian Tariff Board, Bombay, Secretary, Indian Jute Mills Association, Calcutta, Secretary, Indian Central Jute Committee, Calcutta, and all recognised Chambers of Commerce and Associations.

ORDERED also that the Resolution be published in the *Gazette of India* for general information.

U. L. GOSWAMI, Dy. Secy

#### MINISTRY OF FOOD

##### RESOLUTION

New Delhi, the 16th April 1949

**No. A-38(36)/49.**—In pursuance of the recommendations of the Economy Committee that Government should appoint a small Committee of Experts including representatives of the Ministries concerned and of the Trade to examine the existing procedure regarding the import of foodgrains with particular reference to the possibilities of improvements and economy in regard to the shipping, clearance, handling, transport, weighment and storage of foodgrains at the Ports, the Government of India are pleased to appoint a Committee with the following terms of reference, namely:—

- (a) To examine the procedure adopted at different ports for clearing foodgrains ships including handling, bagging, weighing, standardizing and despatching of the cargo received in bulk or bags, in relation to the conditions prevailing and facilities available at different ports for berthing of steamers, storage of cargo, labour etc., and suggest improvements;
- (b) To examine arrangements for transport of foodgrains from docks to godowns and suggest improvements in relation to local conditions and facilities available;
- (c) To examine the storage of foodgrains at different ports and report on defects and suggest improvements, in relation to storage accommodation available and possibilities of building godowns;
- (d) To examine the charter party terms secured for foodgrains ships and suggest amendments which should be attempted to be secured;
- (e) To examine the freight charges paid by the Government in relation to the rates paid by the trade, report whether more favourable rates could be secured, and if so, to suggest ways and means for securing such rates.

2. The constitution of the Committee is as under:—

- (1) Shri Ratilal Mulji Gundhi of Bombay, Chairman
- (2) Shri Deoji Rattansey of Bombay, Member.
- (3) Shri K. Mitter—Docks Manager, Port Trust, Calcutta, Member.
- (4) Shri D. S. Erulkar—Controller of Indian Shipping, Bombay, Member.
- (5) Shri B. P. Bhargava—Chief Director of Purchase, Ministry of Food, Member—Secretary.

3. The headquarters of the Committee will be at New Delhi but with a view to examine conditions prevailing at various ports, they will visit such ports in India as they consider necessary. The Committee will also co-opt representatives of important interests as and when necessary.

ORDERED that the above Resolution shall be published in the *Gazette of India*, for information.

R. L. GUPTA, Secy

#### MINISTRY OF INDUSTRY AND SUPPLY

Bombay, the 8th April 1949

**No. 9(9)-Tex.1/49.**—In exercise of the powers conferred on me by sub-clause (1) of clause 22 of the Cotton Textiles (Control) Order, 1948, I hereby direct that the following amendment shall be made in the Textile Commissioner's

Notification No. 9(9)-Tex.1/49(ii), dated the 19th March 1949, namely:—

In the said notification in paragraph 1 the following proviso shall be added, namely:—

“Provided that the maximum ex-factory price of cloth and yarn produced by a producer having a spinning plant and packed after the 31st March 1949 shall be as calculated in accordance with the formulae contained in Schedule A-1 in the case of cloth and as specified in Schedule B-1 in the case of yarn other than Sewing Thread Yarn.”

T. P. BARAT, Textile Commissioner

Bombay, the 28th April 1949

**No. 15-Tex.I/49(ii).**—In pursuance of sub-clause (e) of clause 2 of the Cotton Textiles (Control of Movement) Order, 1948, I hereby direct that the following further amendment shall be made in the Textile Commissioner's notification No. 101/19-Tex.I/48(iii), dated the 10th September 1948, namely:—

In the table appended to the said notification for entry at serial No. 9 the following shall be substituted.—

9. Mr. G. Pathak, Assistant Provincial  
Textile Controller, United Provinces.      United Provinces.  
B. K. KAUL, Joint Textile Commissioner

#### MINISTRY OF AGRICULTURE

New Delhi, the 14th April 1949

**No. F. 37-1/49-Com.**—Under Clause (44)—(46) (as re-numbered) of Rule I of the Rules and Regulations of the Indian Central Sugarcane Committee, the Indian Sugar Syndicate Limited, Kanpur, has nominated Lala Karam Chand Thapar, 5, Royal Exchange Place, Calcutta, to be a member of the Indian Central Sugarcane Committee to represent the Sugar Trade with effect from the 1st April 1949 vice Sahu Jagdish Prasad.

**No. F. 39-21/49-Comm.**—Under Rule I (42) of the Rules and Regulations of the Indian Central Tobacco Committee, Mr. A. J. Irvine, Depot Manager, Imperial Tobacco Company of India Limited, Bombay, has been nominated by the Associated Chamber of Commerce to be member of the Indian Central Tobacco Committee vice late Mr. H. M. Powell.

S. M. SRIVASTAVA, Dy. Secy.

#### MINISTRY OF EDUCATION

New Delhi, the 6th April 1949

**No. D.1637/49 A.3.**—The following members of the Constituent Assembly of India (Legislative) have been elected to serve on the Standing Committee to advise on subjects dealt with in the Ministry of Education until the end of the financial year 1949-50:—

1. Maulana Hasrat Mohani.
2. Shri M. Satyanarayana.
3. Shri Brajeshwar Prasad.
4. Dr. Raghu Vira.
5. Shri A. V. Thakkar.
6. Shri Lakshminarayan Sahu.
7. Professor Yashwant Rai.
8. Shri Balwant Sinha Mehta.
9. Shri T. Chenniah.
10. Shri V. C. Kesava Rao.

P. N. KIRPAL, Dy. Secy.

New Delhi, the 20th April 1949

**No. F. 17-3/47.A.2.**—Whereas an application has been made by the Secretary, Nagari Pracharini Sabha, Banaras,

being the person acting in the administration of the Nagari Pracharini Sabha Endowment Trust Fund, Banaras, that the securities specified in the schedule hereto annexed be vested in the Treasurer of Charitable Endowments for India.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 4 of the Charitable Endowments Act, 1890 (VI of 1890), the Central Government is pleased to direct that the securities specified in the schedule hereto annexed shall be vested in the Treasurer of Charitable Endowments for India upon the terms published in para. I of this Ministry's Notification No. F.17-2/46-R, dated the 3rd October 1946.

#### SCHEDULE

Three per cent. Conversion Loan 1948:—

(i) No. CA. 098589 for Rs. 1,000.
(ii) No. CA. 098590 for Rs. 1,000.
(iii) No. CA. 098591 for Rs. 1,000.
(iv) No. CA. 079194 for Rs. 200.

Rs. 3,200.

TARA CHAND,

#### MINISTRY OF HEALTH

New Delhi, the 18th April 1949

**No. F.1-3/48-D.**—The following draft of a further amendment to the Drugs Rules, 1945, which it is proposed to make in exercise of the powers conferred by sections 12 and 39 of the Drugs Act, 1940 (XXIII of 1940), is published as required by the said sections for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 23rd July 1949. Any objections or suggestions which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government.

#### Draft Amendment

In the said Rules, for rule 32 the following rule shall be substituted, namely:—

“32. *Packing and labelling of imported drugs..*

No drug shall be imported unless it is packed and labelled in conformity with the rules in Parts IX and X and Schedule F.”

J. N. SAKSENA, Under Secy

New Delhi, the 20th April 1949

**No. F. 12-13/48-PHII.**—In exercise of the powers conferred by section 8A of the Indian Aircraft Act, 1934 (XXII of 1934), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Aircraft (Public Health) Rules, 1946, the same having been previously published as required by section 14 of the said Act, namely:—

After rule 50 of the said Rules, the following rule shall be inserted, namely:—

“50A. The Health Officer may, whenever he considers it desirable, refuse entry into the airport to any person or remove from the premises of the airport any person who, in his opinion, is likely to spread any infectious disease.”

P. S. DORASWAMI, Under Secy.

#### MINISTRY OF RAILWAYS (Railway Board)

New Delhi, the 12th April 1949

**No. F. (X)II-49/TX-12/2.**—In pursuance of sub-section (1) of section 8 of the Railways (Local Authorities Taxation) Act, 1941 (XXV of 1941), the Central Government is pleased to declare that the Administration of the Great Indian Peninsula Railway shall be liable to pay, in aid of the funds of the local authorities set out in column I

at the schedule annexed hereto, the tax specified in column II thereof.

#### SCHEDULE

Local Authority	Taxes
I	II
Chandur Railway Municipal Committee.	House Tax.

**No. E49AP13/2.**—In pursuance of sub-section (2) (d) of section 36A of the Indian Electricity Act, 1910 (IX of 1910), the Chief Commissioner of Railways is pleased to nominate Mr. G. S. Mandlik, Chief Electrical Engineer, B.B. & C.I. Railway, as Railway Member to the Central Electricity Board *viz.* Mr. S. B. Deshpande.

**No. 6248-W.**—It is hereby notified, for general information that the Government Inspector of Railways, Circle No. 8, Bangalore, having inspected the Hadgaon Road-Himayatnagar section of Mudkhed-Ahilabad Branch, H. E. H. the Nizam's State Railway, a length of 11.42 m., on the metre gauge, sanctioned its opening for the public carriage of passengers with effect from 27th November 1948.

The Railway Board after considering the report of the Government Inspector of Railways, have confirmed his action.

New Delhi, the 14th April 1949

**No. 869-TG.**—Whereas in the Railway Board's notification No 1078-T, dated 9th March 1929, General Rules were made for all railways in British India Administered by the Government and for the time being used for the Public carriage of passengers, animals or goods.

And whereas the said rules were adopted by the Madras Port Trust and the Barsi Light Railway with the sanction of the Railway Board conveyed in their, notification No. 1078-T, dated 26th June 1929 and No. 1078-T, dated 21st August 1929, respectively.

And whereas in the Railway Board's Notification No. 869-TG, dated 18th August 1948, certain amendments were made in the said rules as made for railways administered by the Government.

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 47 of the Indian Railways Act, 1890 (IX of 1890), and by the Notification of the Government of India in the late Department of Commerce and Industry, No. 801, dated the 24th March 1905, the Railway Board hereby sanction the making of the said rules as so opted by the Madras Port Trust and the Barsi Light Railway.

S. S. RAMASUBBAN, Secy.

#### MINISTRY OF TRANSPORT

##### PORTS

New Delhi, the 11th April 1949

**No. 19-P(186)/48.**—In pursuance of section 6 of the Calcutta Port Act, 1890 (Bengal Act III of 1890), the names of the following persons who have been elected as Commissioners of the Port of Calcutta for a period of two years from the 1st April 1949 are hereby published for general information:—

Mr. K. P. Goenka	} Elected by the Indian Chamber of Commerce, Calcutta.
Mr. K. K. Birla.	
Mr. K. D. Jalan.	
Mr. M. L. Shah.	

A. K. MUKHERJEA, Dy. Secy.

#### MINISTRY OF COMMUNICATIONS

New Delhi, the 16th April 1949

**No. 2-V(8)/48.**—Under rule 17 of the Civil Services (Classification, Control and Appeal) Rules, the Governor

General has been pleased to declare that the post of Fire Officer in the Civil Aviation Department carrying the scale of pay of Rs. 260—15—380—20—500 shall with immediate effect be included in the General Central Service, Class II (Gazetted).

K. V. VENKATACHALAM, Dy. Secy.

#### MINISTRY OF LABOUR

New Delhi, the 12th April 1949

**No. LW.1(2)/49.**—In exercise of the powers conferred by clause (b) of sub-rule (1) of rule 29 of the Coal Mines Labour Welfare Fund Rules, 1949, the Central Government is pleased to decide that 2 per cent. of the total excise duty collected by the Railway administrations from the 1st day of April 1948 for purposes of the Coal Mines Labour Welfare Fund Act, 1947 (XXXII of 1947), shall be deducted and retained by them to cover the cost of collection.

S. C. AGGARWAL, Dy. Secy.

#### ORDERS

New Delhi, the 12th April 1949

**No. LR-3(75).**—Whereas an industrial dispute has arisen between the workmen employed in Tezpur Balipara Railway and the management;

Whereas the matters specified in the schedule hereto annexed have, so far as the Central Government is aware, been raised on behalf of the workmen;

And whereas the Central Government considers it desirable to refer the dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (c) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government is pleased to refer the said dispute for adjudication to the Industrial Tribunal, Calcutta, constituted under section 7 of the said Act.

#### SCHEDULE

1. Adequacy of the revised scales of pay and dearness allowance.
2. Bonus.
3. Leave and holidays with pay.
4. Extension of Provident Fund to all the employees.
5. Whether the rates of payment to contractors by the Railway are adequate to ensure reasonable wages to labour.
6. Security of service.

New Delhi, the 14th April 1949

**No. LR-2(182).**—Whereas an industrial dispute has arisen between (i) the workmen employed in the Howrah Amra Light Railway, Howrah Sheakhla Railway, Arrah Sasaram Railway and the Fulwah Islampur Railway, including their head office at Calcutta and (ii) the management *viz.* Messrs. Martin's Railways, Calcutta;

Whereas the matters specified in the schedule hereto annexed have, so far as the Central Government is aware, been raised on behalf of the workmen;

And whereas the Central Government considers it desirable to refer the dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (e) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government is pleased to refer the said dispute for adjudication to the Industrial Tribunal, Calcutta, constituted under section 7 of the said Act.

**SCHEDULE**

(1) Uniform dearness allowance for all employees, including peons and clerical, line and workshop staff at Rs. 2-8-0 for every 10 points rise in the cost of living.

(2) Application of the Central Pay Commission's recommendations in respect of scales of pay of all categories of employees.

(3) Puja Bonus to Workshop Staff.

(4) House rent allowance for Bankra Workshop Staff.

(5) Implementation of the Railway Adjudicator's award and withdrawal of the amended leave rules.

H. KHANNA, Dy Secy